

July 12, 2011

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VIA FEDERAL EXPRESS

JUL 13 2011

Public Service Commission
Attn: Linda Faulkner
211 Sower Blvd.
Frankfort, Kentucky 40602-0615

PUBLIC SERVICE
COMMISSION

**RE: Filing of Journal Entries for Acquisition Effective 02/28/11 at Close of Business:
Case No.: 2011-00044**

Dear Ms. Faulkner:

Enclosed please find an original and twelve (12) copies of Navitas KY NG, LLC's letter dated June 17, 2011 from Thomas Hartline attaching the Journal Entries for the Acquisition Effective as of Close of Business on February 28, 2011 with respect to Navitas KY NG, LLC as **Exhibit A**, which have been redacted.

We have also enclosed an original and twelve (12) copies of the unredacted versions of **Exhibit A** marked "CONFIDENTIAL" and placed them in sealed envelopes. The Petitioner requests that the unredacted, "CONFIDENTIAL" versions of **Exhibit A** contained in the sealed envelopes not be made available for the public to review. Should anyone seek to view the documents, the Petitioner requests an opportunity to further protect them from disclosure and, if necessary, seek a protective order.

Please date stamp the extra copy and return it to me for our records in the enclosed self-addressed FedEx mailer.

Sincerely yours,

Mari Jo M. Casey
Paralegal

MJC/cl
Enclosures
cc: Klint W. Alexander, Esq.
Kathy Kunc, Esq.

60039593.1



June 17, 2011

Anita Mitchell
Public Service Commission
211 Sower Blvd
Frankfort, KY 40601

RE: Case 10-0220 journal entries

Dear Ms. Mitchell,

Attached please find the journal entries associated with the acquisition closing, note that certain of these may be subject to true up at a later date. The effective date of this closing was close of business February 28, 2011 (note actual closing occurred the following week).

To discuss the matter further please contact me at (949) 331 – 7496 or thartline@navitasutility.com.

Sincerely,

Thomas Hartline

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Navitas KY NG, LLC
Journal
February 28 through March 1, 2011

Trans #	Type	Date	Num	Name	Memo	Account	Debit	Credit
1	Check	2/28/2011			Service Charge	1124 · Checking - B...		
					Service Charge	6320 · Bank fees		
12	General Journal	3/1/2011	110407		REVERSE S/...	6320 · Bank fees		
					REVERSE S/...	1124 · Checking - B...		
38	General Journal	3/1/2011	110506		Portion of \$7...	3103 · Member Inte...		
						2000 · Asset clearn...		
40	General Journal	2/28/2011	110508		KY pipeline a...	2000 · Asset clearn...		
					KY pipeline d...	1724 · Mains - Acq ...		
					Balance to p...	1774 · A/D - Mains ...		
						1777 · A/D - Mains ...		
41	General Journal	3/1/2011	110509		Albany meter...	1721 · Mains - Built ...		
					Albany meter...	1720 · Land		
					Albany meter...	2000 · Asset clearn...		
42	General Journal	3/1/2011	110510		Transfer dep...	1400 · Prepalds		
					Transfer dep...	2000 · Asset clearn...		
43	General Journal	2/28/2011	110508		Advance fro...	2000 · Asset clearn...		
						1124 · Checking - B...		
						2728 · Bank 2 - syst.		
						2628 · Bank 2 - syst.		
44	General Journal	2/28/2011	110509			7001 · Suspense		
						1124 · Checking - B...		
TOTAL								

REDACTED



CONFIDENTIAL